

**COUNTY OF YORK, VIRGINIA**  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2005

	<u>York Sanitary District</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sanitary District No. 2</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers and users	\$ -	\$ -	\$ 3,235,941	\$ 576,986	\$ -	\$ 3,812,927
Payments to suppliers for goods and services	-	-	(4,807,911)	(359,529)	-	(5,167,440)
Payments to employees for services	-	-	(548,263)	(59,334)	-	(607,597)
Internal activity - payments from other funds	-	-	578,299	-	-	578,299
Other receipts	-	-	5,987	4,388	-	10,375
Net cash provided (used) by operating activities	-	-	(1,535,947)	162,511	-	(1,373,436)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers in	10	-	1,700,000	-	-	1,700,010
Transfers out	-	-	-	(113,753)	-	(113,753)
Net cash provided (used) by noncapital financing activities	10	-	1,700,000	(113,753)	-	1,586,257
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	-	-	(29,580)	(26,714)	-	(56,294)
Net proceeds from the disposal of capital assets	-	-	105,954	-	-	105,954
Principal paid on capital debt	-	-	(145,000)	-	-	(145,000)
Interest paid on capital debt	-	-	(56,513)	-	-	(56,513)
Net cash used in capital and related financing activities	-	-	(125,139)	(26,714)	-	(151,853)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest income	-	-	11,647	10,190	-	21,837
Net cash provided by investing activities	-	-	11,647	10,190	-	21,837
Net increase in cash and cash equivalents	10	-	50,561	32,234	-	82,805
Cash and cash equivalents, beginning of year	142	-	210,651	499,702	-	710,495
Cash and cash equivalents, end of year	\$ 152	\$ -	\$ 261,212	\$ 531,936	\$ -	\$ 793,300
<b>Reconciliation of cash and cash equivalents to the Statement of Net Assets:</b>						
Cash and temporary investments	\$ 152	\$ -	\$ 48,495	\$ 531,936	\$ -	\$ 580,583
Restricted cash - escrows	-	-	212,717	-	-	212,717
Cash and cash equivalents, end of year	\$ 152	\$ -	\$ 261,212	\$ 531,936	\$ -	\$ 793,300
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>						
Operating income (loss)	\$ (84,741)	\$ (16,251)	\$ (1,117,756)	\$ 135,143	\$ (477,406)	\$ (1,561,011)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	84,741	16,251	155,178	52,802	477,406	786,378
Amortization	-	-	7,665	-	-	7,665
(Increase) decrease in:						
Receivables	-	-	83,940	(14,528)	-	69,412
Due from other funds	-	-	(901)	-	-	(901)
Due from component unit - School Division	-	-	718	-	-	718
Prepaid expenses	-	-	(5,314)	(1,700)	-	(7,014)
Increase (decrease) in:						
Accounts payable	-	-	(1,216,551)	(16,776)	-	(1,233,327)
Salaries, taxes and benefits payable	-	-	13,234	6,744	-	19,978
Due to other funds	-	-	579,200	-	-	579,200
Accrued closure costs	-	-	(40,185)	-	-	(40,185)
Compensated absences	-	-	4,825	826	-	5,651
Net cash provided (used) by operating activities	\$ -	\$ -	\$ (1,535,947)	\$ 162,511	\$ -	\$ (1,373,436)
<b>Noncash investing, capital, and financing activities:</b>						
Contributions of capital assets from developers	\$ -	\$ -	\$ -	\$ 176,801	\$ -	\$ 176,801